

Exhibit B

From: Tanya de la Fuente Holland [Tanya.delaFuenteHolland@sandisk.com]
Sent: Tuesday, June 12, 2007 10:36 AM
To: CHAPEROT IVAN
Cc: Averil Watan; dschreiber@sandisk.com; SULOVSKI June
Subject: RE: Alcatel Lucent MP3 Licensing Program

Ivan,

I will confer with my colleagues and will let you know if July 26 will work for us. I will get back to you as to our availability shortly. In the meantime, your letter of May 11 to Eli Harari references an "attached table". There was no table attached to this letter. Can you please forward this table to us at your earliest convenience?

Regards,

Tanya de la Fuente Holland
Litigation Counsel
SanDisk Corporation
Mailstop 116
601 McCarthy Boulevard
Milpitas, CA 95035
tel: (408) 801-2146
tdelafuenteholland@sandisk.com

WARNING! The information contained in this electronic mail message is intended only for the use of the designated recipient(s) named above. This message is privileged and confidential. If the reader of this message is not the intended recipient, you are hereby notified that you have received this message in error and that any review, dissemination, distribution, or copying of this message is strictly prohibited. If you have received this communication in error, please notify the sender by telephone (number shown above) or by e-mail to tdelafuenteholland@sandisk.com immediately and destroy any and all copies of this message in your possession (whether hard copies or electronically stored copies).

From: CHAPEROT IVAN [mailto:Ivan.Chaperot@alcatel-lucent.com]
Sent: Tuesday, June 12, 2007 10:17 AM
To: Tanya de la Fuente Holland
Cc: Averil Watan; dschreiber@sandisk.com; SULOVSKI June
Subject: RE: Alcatel Lucent MP3 Licensing Program

Tanya:

Thank you for your email informing us that you have started a thorough investigation into the applicability of our patents and further asking whether we were asserting infringement of specific claims.

As you are likely aware, these patents were involved in a litigation against Microsoft. Some specific claims were found valid and infringed, including:

- claims 1, 3 and 4 of U.S. Reissue Patent No. Re.39,080; and
- claims 1, 5 and 10 of US Patent No. 5,341,457.

That being said, we reiterate our offer to initiate a business discussion. We can present the terms & conditions of a potential license under Alcatel Lucent's MP3 patents. As we treat our commercial information as confidential, we will need a non-disclosure agreement. A bilateral non-disclosure agreement is attached to this email for your review.

As I will be traveling near your location on July 26, I propose to schedule a meeting around 10am that day. Please confirm your availability.

8/31/2007

Yours sincerely,

Ivan Chaperot
Senior Licensing Manager

From: Tanya de la Fuente Holland [mailto:Tanya.delaFuenteHolland@sandisk.com]
Sent: mardi 5 juin 2007 03:17
To: CHAPEROT IVAN
Cc: Averil Watan
Subject: FW: Alcatel Lucent MP3 Licensing Program

Dear Mr. Chaperot:

I am in receipt of your email of today's date to Earle Thompson. Please send all future correspondence to my attention.

Once we have had sufficient time to complete a thorough investigation into the applicability of your patents, we will get back to you promptly. If you are asserting infringement of specific claims of US Patent No. 5,341,457 and U.S. Reissue Patent No. Re.39,080, please advise us of such claims and the particulars of the alleged infringement, and we will examine your allegations carefully.

Sincerely,

Tanya de la Fuente Holland
Litigation Counsel
SanDisk Corporation
Mailstop 116
601 McCarthy Boulevard
Milpitas, CA 95035
tel: (408) 801-2146
tdelafuenteholland@sandisk.com

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From: E. Earle Thompson
Sent: Monday, June 04, 2007 5:36 PM
To: Tanya de la Fuente Holland
Subject: FW: Alcatel Lucent MP3 Licensing Program

From: CHAPEROT IVAN [mailto:Ivan.Chaperot@alcatel-lucent.com]
Sent: Monday, June 04, 2007 4:45 PM
To: E. Earle Thompson
Cc: SULOVSKI June
Subject: Alcatel Lucent MP3 Licensing Program

Dear Mr. Thompson:

8/31/2007

I am writing as a follow up to our earlier letter of May 11, 2007 to your Chairman and Chief Executive Officer in which we offered to discuss with SanDisk a non-exclusive patent license to Alcatel-Lucent's patents for MP3 technology. A copy of that letter is attached to this email for your convenience.

Unfortunately, we haven't heard back from SanDisk, despite two follow-up fax messages addressed to SanDisk's General Counsel. Would you please direct me to the appropriate person in charge of inbound licensing in your organization.

Yours sincerely,

Ivan Chaperot
Senior Licensing Manager

<<2007-05-11 SanDisk Notice Letter.pdf>>

8/31/2007